



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: **Margaret J. Partlow** Date Reviewed: **09-27-00**

Ancillary Document being reviewed (provide number and title): **ETA 213.04.173 Distinction between "manufacturing" and "altering" activities**

Date last Issued: **September 9, 1966**

This document is being reviewed in conjunction with (provide WAC number and title): **WAC 458-20-173 Installing, Cleaning, Repairing or Otherwise Altering or Improving Personal Property of Consumers**

Purpose of the document: **To explain that an activity is "repairing or altering" and not "manufacturing" if the result achieved does not consist in the making of a new article or give the article a new use, but merely extends a utility which the article upon which the activity is performed already had.**

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input checked="" type="checkbox"/>	<input type="checkbox"/>





Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

x

Briefly explain your recommendation:

The clarification/definition of “altering” as distinguished from “manufacturing” contained in this ETA is useful information for taxpayers. Incorporating this information into Rule 173 would be helpful for taxpayers by reducing the number of documents they must research in order to determine their tax-reporting responsibilities.

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments _____